

**PENGARUH DEWAN KOMISARIS, UKURAN PERUSAHAAN,
ASIMETRI INFORMASI, LEVERAGE DAN KOMITE AUDIT
TERDAHAP MANAJEMEN LABA PADA PERUSAHAAN PERBANKAN
DI BURSA EFEK INDONESIA**

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Abstract

The objective of this research is to identify the influence of the board of commissioners, firm size, information asymmetry, leverage and audit committees on the earnings management. This study was to examine the effect of simultaneously and partially the board of commissioners, firm size, information asymmetry, leverage, audit committee on the earning management of the banking company's. the sample covers listed companies in Indonesian Stock Exchange. The number of samples that fulfills the criteria are 19 companies and the sample period was 2007 to 2009. The research hypotheses were tested using multiple linear regression analysis. In simultaneously findings indicate that the board of commissioners, firm size, information asymmetry, leverage, and the audit committee have a significant effect on earnings management. In partial findings indicate that the board of commissioners, information asymmetry, leverage and audit committees have a significant effect on earnings management. While in partial finding indicate that the size of the company did not significantly influence earnings management.

Keywords: *board, company size, information asymmetry, leverage, audit committee, management earnings.*